Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A manufacturing method of a magnetic recording medium, for processing an object to be processed in which a continuous recording layer, a mask layer, and a resist layer are formed on each of both surfaces of a substrate in that order to form divided recording layers each formed by a number of divided recording elements on both the surfaces of the substrate, comprising:

a resist layer processing step of processing the resist layer in a predetermined pattern,

a mask layer processing step of processing the mask layer in the pattern based on the resist layer, and

a continuous recording layer processing step of processing the continuous recording layer in the pattern based on the mask layer to divide the continuous recording layer into the number of divided recording elements; and

at least the continuous recording layer processing step is performed to simultaneously process both the surfaces of the object to be processed and the continuous recording layer processing step simultaneously processes the continuous recording layers on both the surfaces of the object to be processed by ion beam etching ~~such that both central axes of ion beams on both the surfaces are substantially vertical~~ with an incident angle of ion beams set substantially at 90° with respect to the surfaces of the object to be processed.

2. (Canceled)

3. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 1, wherein

the resist layer processing step simultaneously transfers the pattern onto the resist layers on both the surfaces of the object to be processed by imprinting.

4. (Canceled)

5. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 1, further comprising a resist layer removal step of removing the resist layer before the continuous recording layer processing step.

6. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 1, further comprising a deposition step of depositing the continuous recording layer, the mask layer, and the resist layer, wherein the deposition step simultaneously deposits at least one of the continuous recording layer, the mask layer, and the resist layer on both sides of the substrate.

7. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 1, wherein

a plurality of the objects to be processed are processed simultaneously.

8. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 1, wherein

all the steps are performed to simultaneously process both the surfaces of the object to be processed.

9. (Withdrawn-Currently Amended) A manufacturing apparatus of a magnetic recording medium, for processing an object to be processed in which a continuous recording layer, a mask layer, and a resist layer are formed on each of both surfaces of a substrate in that order to form divided recording layers each formed by a number of divided recording elements on both the surfaces of the substrate, comprising:

a resist layer processing device for processing the resist layer of the object to be processed in a predetermined pattern;

a mask layer processing device for processing the mask layer in the pattern based on the resist layer; and

a continuous recording layer processing device for processing the continuous recording layer in the pattern based on the mask layer to divide the continuous recording layer into the number of divided recording elements, wherein

at least the continuous recording layer processing device is configured to simultaneously process both the surfaces of the object to be processed and the continuous recording layer processing device simultaneously processes the continuous recording layers on both the surfaces of the object to be processed by ion beam etching ~~such that both central axes of ion beams on both the surfaces are substantially vertical~~ with an incident angle of ion beams set substantially at 90° with respect to the surfaces of the object to be processed.

10. (Canceled)

11. (Withdrawn) The manufacturing apparatus of a magnetic recording medium according to claim 9, wherein

the resist layer processing device is a press device which is configured to simultaneously transfer the pattern onto the resist layers on both the surfaces of the object to be processed by imprinting.

12. (Canceled)

13. (Withdrawn) The manufacturing apparatus of a magnetic recording medium according to claim 9, further comprising a deposition device for simultaneously depositing at least one of the continuous recording layers, the mask layers, and the resist layers on both sides of the substrate symmetrically.

14. (Withdrawn) The manufacturing apparatus of a magnetic recording medium according to claim 9, further comprising a holder for holding a plurality of the objects to be processed to enable simultaneous process of the plurality of objects to be processed.

15. (Withdrawn) The manufacturing apparatus of a magnetic recording medium according to claim 9, wherein

both the surfaces of the object to be processed are simultaneously processed in all processing devices.

16. (Canceled)

17. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 3, further comprising a resist layer removal step of removing the resist layer before the continuous recording layer processing step.

18. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 3, further comprising a deposition step of depositing the continuous recording layer, the mask layer, and the resist layer, wherein the deposition step simultaneously deposits at least one of the continuous recording layer, the mask layer, and the resist layer on both sides of the substrate.

19-20. (Canceled)